		FOR OHF USE					

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0011593

Facility Name: Mendota Lutheran Home

Address: 500 6th Street (Number) Mendota (City) 61342 (Zip Code)

County: LaSalle

Telephone Number: (815) 539-7439 **Fax #** (815) 538-3400

IDPA ID Number: 362212706001

Date of Initial License for Current Owners: 1952

Type of Ownership:

[X]	VOLUNTARY,NON-PROFIT	[ ]	PROPRIETARY	[ ]	GOVERNMENTAL
[X]	Charitable Corp.	[ ]	Individual	[ ]	State
[ ]	Trust	[ ]	Partnership	[ ]	County
IRS Exemption Code		[ ]	Corporation	[ ]	Other
		[ ]	"Sub-S" Corp.		
		[ ]	Limited Liability Co.		
		[ ]	Trust		
		[ ]	Other		

In the event there are further questions about this report, please contact:
Name: Chris S. Csernus **Telephone Number:** (815) 539-7439

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/04 to 12/31/04 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) Chris S. Csernus
(Title) Administrator

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title) Carrie E. Echols, CPA, President
(Firm Name & Address) Bokus & Echols, P.C., 609 Main Street, Suite B, Mendota IL 61342
(Telephone) (815) 539-5666 Fax # (815) 539-5665

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 9/23/2004

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	0	Skilled (SNF)	43	4,300	1
2		Skilled Pediatric (SNF/PED)			2
3	119	Intermediate (ICF)	76	39,254	3
4		Intermediate/DD			4
5	14	Sheltered Care (SC)	14	5,124	5
6		ICF/DD 16 or Less			6
7	133	TOTALS	133	48,678	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	13,413	20,509		33,922	10
11	ICF/DD					11
12	SC		2,253		2,253	12
13	DD 16 OR LESS					13
14	TOTALS	13,413	22,762		36,175	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.31%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 12/02/1953

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	309,180	40,761	6,279	356,220		356,220		356,220			1
2	Food Purchase		286,391		286,391		286,391	(14,493)	271,898			2
3	Housekeeping	108,159	22,210		130,369		130,369		130,369			3
4	Laundry	74,573	8,241		82,814		82,814		82,814			4
5	Heat and Other Utilities			121,875	121,875		121,875	(1,057)	120,818			5
6	Maintenance	65,077	15,846	14,932	95,855		95,855	(1,325)	94,530			6
7	Other (specify):*											7
8	**TOTAL General Services**	556,989	373,449	143,086	1,073,524		1,073,524	(16,875)	1,056,649			8
	B. Health Care and Programs											
9	Medical Director			9,600	9,600		9,600		9,600			9
10	Nursing and Medical Records	2,141,543	112,122	116,459	2,370,124		2,370,124		2,370,124			10
10a	Therapy											10a
11	Activities	80,100	6,004	3,531	89,635		89,635		89,635			11
12	Social Services	52,245	151	883	53,279		53,279		53,279			12
13	Nurse Aide Training		6,356	90	6,446		6,446	(4,533)	1,913			13
14	Program Transportation		3,662		3,662		3,662	(1,259)	2,403			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,273,888	128,295	130,563	2,532,746		2,532,746	(5,792)	2,526,954			16
	C. General Administration											
17	Administrative	74,948		14,791	89,739		89,739		89,739			17
18	Directors Fees											18
19	Professional Services			12,513	12,513		12,513		12,513			19
20	Dues, Fees, Subscriptions & Promotions			37,623	37,623		37,623	(20,295)	17,328			20
21	Clerical & General Office Expenses	139,874	9,461	10,414	159,749		159,749	(22)	159,727			21
22	Employee Benefits & Payroll Taxes			609,978	609,978		609,978		609,978			22
23	Inservice Training & Education			2,812	2,812		2,812		2,812			23
24	Travel and Seminar			3,064	3,064		3,064		3,064			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			161,220	161,220		161,220	(273)	160,947			26
27	Other (specify):*			24,261	24,261		24,261		24,261			27
28	**TOTAL General Administration**	214,822	9,461	876,676	1,100,959		1,100,959	(20,590)	1,080,369			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,045,699	511,205	1,150,325	4,707,229		4,707,229	(43,257)	4,663,972			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Mendota Lutheran Home #0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			273,797	273,797		273,797	(2,195)	271,602			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes			3,706	3,706		3,706	(3,706)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			12,425	12,425		12,425		12,425			35
36	Other (specify):*											36
37	**TOTAL Ownership**			289,928	289,928		289,928	(5,901)	284,027			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops		24,277		24,277		24,277	(24,277)				40
41	Coffee and Gift Shops		6,320		6,320		6,320	(6,320)				41
42	Provider Participation Fee			65,333	65,333		65,333		65,333			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		30,597	65,333	95,930		95,930	(30,597)	65,333			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,045,699	541,802	1,505,586	5,093,087		5,093,087	(79,755)	5,013,332			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	14,493	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	19,812	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees	4,533	13		27
28	Yellow Page Advertising	483	20		28
29	Other-Attach Schedule	40,434			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ 79,755		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 79,755		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Mendota Lutheran Home

ID# 0011593

Report Period Beginning: 01/01/04

Ending: 12/31/04

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Mendota Lutheran Home # 0011593 **Report Period Beginning:** 01/01/04 **Ending:** 12/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	14,493	0	0	0	0	0	0	0	0	0	0	14,493	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	14,493	0	0	0	0	0	0	0	0	0	0	14,493	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	4,533	0	0	0	0	0	0	0	0	0	0	4,533	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	4,533	0	0	0	0	0	0	0	0	0	0	4,533	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	20,295	0	0	0	0	0	0	0	0	0	0	20,295	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	20,295	0	0	0	0	0	0	0	0	0	0	20,295	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	39,321	0	0	0	0	0	0	0	0	0	0	39,321	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Mendota Lutheran Home # 0011593 **Report Period Beginning:** 01/01/04 **Ending:** 12/31/04

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	0	0	0	0	0	0	0	0	0	0	0	0	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	39,321	0	0	0	0	0	0	0	0	0	0	39,321	45

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Not applicable								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** N/A **Line #** N/A

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2003 report.	$	4,144	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	3,829	2
3. Under or (over) accrual (line 2 minus line 1).	$	(315)	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)	$	4,021	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	3,706	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	3,097	8
	2000	3,368	9
	2001	3,706	10
	2002	3,946	11
	2003	3,829	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Mendota Lutheran Home COUNTY LaSalle

FACILITY IDPH LICENSE NUMBER 0011593

CONTACT PERSON REGARDING THIS REPORT Chris S. Csernus

TELEPHONE (815) 539-7439 FAX #: (815) 538-3400

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	01-33-232-021	Rental house and lot	$ 3,476.00	$
2.	EN5-110-30	Oil Well (Gifted to home in bequest)	$ 353.00	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 3,829.00	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 69,665 B. General Construction Type: Exterior Brick Frame Brick & Steel Number of Stories One Story

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred:
2. Number of Years Over Which it is Being Amortized:
3. Current Period Amortization:
4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Building site	63,000	1951-1975	$ 82,752	1
2	Building site	53,760	1993	348,949	2
3	TOTALS	116,760		$ 431,701	3

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	14		1962	1964	$ 264,584	$ 430	various	$ 430	$	$ 264,584	4
5	45		1971	1971	472,968		various			472,968	5
6	31		1975	1975	595,519	19,825	various	19,825		575,699	6
7			1976	1976	280,167	9,339	30	9,339		266,154	7
8	43		1995	1995	2,607,338	67,158	40	67,158		621,210	8
	Improvement Type**										
9	Night lights & door alarm			1971	1,244		10			1,244	9
10	Landscaping			1971	6,835		10			6,835	10
11	Bath tub ramp			1972	226		10			226	11
12	North entry alteration			1974	1,207		25			1,207	12
13	Emergency lights			1974	980		10			980	13
14	Emergency lights			1975	626		10			626	14
15	Landscaping			1976	1,086		10			1,086	15
16	Parking lot improvements			1977	3,177		10			3,177	16
17	Sprinkler system			1978	14,160		20			14,160	17
18	Water heater			1984	4,111		15			4,111	18
19	Cove molding			1985	2,457	99	25	99		1,948	19
20	Nure call lights			1985	2,267		15			2,267	20
21	Heating system rev.			1985	11,343	567	20	567		11,294	21
22	Examination room			1985	5,869	196	30	196		3,835	22
23	Water heater booster			1985	782		15			782	23
24	Air conditioner / furnace			1986	3,552	178	20	178		3,275	24
25	Water heater			1986	773		15			773	25
26	Replace roof			1987	98,780	4,939	20	4,939		87,256	26
27	Phone system			1987	3,811	191	20	191		3,259	27
28	Cupboards			1987	303	15	20	15		266	28
29	Water heater - kitchen			1988	2,805		15			2,805	29
30	Rebuild elevator			1988	19,831	992	20	992		16,695	30
31	Basement room			1988	529	26	20	26		428	31
32	Egress window			1989	810	31	20	31		482	32
33	Phase monitor			1989	348	17	20	17		266	33
34	Water heater			1989	1,298	81	16	81		1,243	34
35	Soffits and gutters			1989	9,890	380	26	380		5,892	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Water heaters	1989	$ 2,681	$ 168	16	$ 168	$	$ 2,656	37
38	Harris lounge light fixtures	1990	2,089		10			2,089	38
39	Replace roof south unit	1990	33,700	1,685	20	1,685		24,292	39
40	Getz hood	1990	870	44	20	44		653	40
41	Tub room	1990	3,478	116	30	116		1,721	41
42	Code alert system	1990	17,344	1,156	15	1,156		17,149	42
43	Office electrical wiring	1990	1,283	64	20	64		908	43
44	Ceiling in office / louge	1990	5,181	199	26	199		2,796	44
45	Medication room	1991	18,286	610	30	610		8,537	45
46	Fire alarm system	1991	14,683	734	20	734		9,849	46
47	Doors monitor & nurse call	1991	2,971	198	15	198		2,576	47
48	Water heaters	1991	2,776	185	15	185		2,513	48
49	Shower room remodeling	1991	3,362	112	30	112		1,512	49
50	Black top parking lot	1991	3,180	212	15	212		2,844	50
51	Fire door in serving window	1993	3,373	211	16	211		2,654	51
52	Air conditioner compressor	1993	2,482	42	10	42		2,482	52
53	Air conditioner compressor	1993	2,072	138	10	138		1,577	53
54	Radiator covers	1993	6,405	320	20	320		3,682	54
55	Parking lot improvements	1994	1,962	83	10	83		1,962	55
56	Renovation of south unit	1994	4,551	228	20	228		2,410	56
57	Cross connecting corrections	1994	10,878	544	20	544		5,711	57
58	Parking lot	1994	141,458	9,431	15	9,431		95,879	58
59	Pressure back flow device	1995	5,567	223	25	223		2,191	59
60	South unit - laundry remodeling	1995	9,165	458	20	458		4,264	60
61	Landscaping	1996	2,841	284	10	284		2,625	61
62	Fence - west wing	1996	2,288	71	8	71		2,288	62
63	Water heater	1996	1,208	81	15	81		719	63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 4,725,810	$ 122,061		$ 122,061	$	$ 2,585,572	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 4,725,810	$ 122,061		$ 122,061	$	$ 2,585,572	1
2	Lights in office	1996	2,632	132	20	132		1,175	2
3	2' water meter - west wing	1996	895	45	20	45		393	3
4	Light fixtures upstairs	1996	1,168	58	20	58		505	4
5	Vent in oxygen storage room	1996	685	46	20	46		396	5
6	Light fixture - dining room	1996	2,919	146	15	146		1,253	6
7	Ceiling tile - dining room	1996	982	65	20	65		556	7
8	Lights - rooms & hall center unit	1997	27,704	2,770	15	2,770		21,701	8
9	9Zonline heater/air conditioners	1997	6,299	630	10	630		4,671	9
10	Remodel/refurbish rooms & hall	1997	50,949	3,397	10	3,397		24,060	10
11	Fire annunciator panel	1997	2,718	181	15	181		1,283	11
12	Remodel nurses station	1997	13,762	917	15	917		6,422	12
13	Lights - rooms & hall north unit	1997	18,469	1,847	15	1,847		14,467	13
14	Water heater	1997	4,210	81	10	81		2,035	14
15	Remodel refurbish rooms & hall north unit	1997	53,073	3,538	15	3,538		25,062	15
16	Fire annunciator panel	1997	2,717	181	15	181		1,283	16
17	Windows & ceiling tile	1997	3,261	163	15	163		1,223	17
18	Corner guards	1997	473	47	20	47		366	18
19	Landscape garage	1997	200	20	10	20		150	19
20	Handicap sidewalk pad	1997	1,242	83	10	83		615	20
21	Garage for van	1997	19,744	987	15	987		7,321	21
22	Petroleum tank removal	1998	6,656	444	20	444		3,032	22
23	Windows south unit	1998	10,393	1,039	15	1,039		6,757	23
24	Windows & doors center unit	1998	9,632	963	10	963		6,261	24
25	Lights, handrails & carpet	1998	16,378	1,638	10	1,638		10,646	25
26	New roof	1998	151,886	15,189	10	15,189		98,727	26
27	Code alert system	1998	35,360	3,536	10	3,536		22,984	27
28	Smoke alarms	1998	4,718	472	10	472		3,067	28
29	Fire alarm systems upgrade	1998	6,902	690	10	690		4,486	29
30	Air conditioners	1998	6,299	630	10	630		4,095	30
31	Water heater - west wing	1998	4,197	280	15	280		1,819	31
32	Light north unit	1998	4,061	406	10	406		2,640	32
33	Water softner - west wing	1998	6,213	621	10	621		4,038	33
34	TOTAL (lines 1 thru 33)		$ 5,202,607	$ 163,303		$ 163,303	$	$ 2,869,061	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 5,202,607	$ 163,303		$ 163,303	$	$ 2,869,061	1
2	Outdoor wiring & installation	1999	10,529	526	20	526		3,071	2
3	Firesafing drywall	1999	27,134	1,809	15	1,809		9,949	3
4	Air conditioners	1999	1,899	190	10	190		1,044	4
5	Computer wiring	1999	2,154	108	20	108		566	5
6	Cabinet & Carpentry work	1999	10,239	683	15	683		3,755	6
7	Plumbing campbell lounge	1999	3,287	164	20	164		904	7
8	Electrical fixtures campbell lounge	1999	1,014	101	10	101		557	8
9	New drains south unit	2000	3,159	158	20	158		711	9
10	Water heater center unit	2000	7,933	793	10	793		3,569	10
11	Water heaters & plumbing	2000	2,141	214	10	214		963	11
12	Water valve west wing	2000	1,027	51	20	51		239	12
13	Roof replacement north unit	2001	167,190	8,360	20	8,360		25,776	13
14	Water heater north unit	2001	4,298	430	10	430		1,505	14
15	Replace faucets north unit	2001	3,162	316	10	316		1,107	15
16	Sign	2001	2,010	201	10	201		704	16
17	Admin renovation & computer room	2001	2,337	234	10	234		818	17
18	Remodeling assisted living area	2001	77,634	3,882	20	3,882		14,742	18
19	Remodeling assisted living area	2001	36,991	3,699	10	3,699		12,947	19
20	Water heater	2001	382	38	10	38		133	20
21	Central wing lounge expansion	2001	56,596	2,830	20	2,830		9,433	21
22	Install eyewash station	2001	1,962	196	10	196		686	22
23	Building construction - continued from pg 12	1983	65,250	2,175	30	2,175		47,850	23
24	Bathroom flooring	2002	2,127	213	10	213		532	24
25	Remodeling & repair	2002	4,053	405	10	405		1,013	25
26	Roof top heating / cooling unit	2002	4,445	445	10	445		1,112	26
27	Dirt & seeding	2002	1,000	100	10	100		250	27
28	Water heater	2002	4,505	451	10	451		1,127	28
29	Landscaping	2002	6,822	341	20	341		824	29
30	Exenon heating and air conditioning system	2003	2,984	149	10	149		298	30
31	Exenon heating and air conditioning system	2003	2,984	149	10	149		298	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,719,855	$ 192,714		$ 192,714	$	$ 3,015,544	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 5,719,855	$ 192,714		$ 192,714	$	$ 3,015,544	1
2	PIV Supervisory Switch	2004	1,446	72	10	72		72	2
3	Condenser/Air Handler, Expansion Valve	2004	8,606	4,518	10	4,518		4,518	3
4	New gas dryer	2004	3,414	171	10	171		171	4
5	Kronos Payroll System	2004	23,494	2,349	5	2,349		2,349	5
6	Therm Unit Portable Sure Temp & Cover	2004	910	45	7	45		45	6
7	(2) Recliners	2004	1,350	68	10	68		68	7
8	Water Meter repair chamber assembly labor	2004	1,386	69	10	69		69	8
9	Food Processor, Bowl & Blades	2004	1,253	83	10	83		83	9
10	Garbage Disposal	2004	814	41	10	41		41	10
11	Washer60# 7-Speed FRT/Equip,Del/Machine mover & install	2004	8,918	446	10	446		446	11
12	Diagnostics/call charge $249.00 Hydrosound Model rebuilt	2004	2,739	391	7	391		391	12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,774,185	$ 200,967		$ 200,967	$	$ 3,023,797	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 830,824	$ 72,830	$ 72,830	$		$ 541,215	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	351,200					350,996	73
74								74
75	TOTALS	$ 1,182,024	$ 72,830	$ 72,830	$		$ 892,211	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Van	1993 Ford 8 Passenger Van	1993	$ 38,350	$	$	$	5	$ 38,350	76
77	Resident Van	1998 Dodge Caravan SE	1999	16,593				4	16,593	77
78										78
79										79
80	TOTALS			$ 54,943	$	$	$		$ 54,943	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 7,442,853	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 273,797	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 273,797	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,970,951	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	House & Lot 5/15/90	$ 55,710	$ 1,931	$ 26,391	86
87	Tree of Life 1995	10,561	264	2,220	87
88					88
89					89
90					90
91	TOTALS	$ 66,271	$ 2,195	$ 28,611	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: None

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ ____ Description: MITA copiers are leased from Modern Business Systems, Ottawa IL
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	None		$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM	X
IN OTHER FACILITY	
COMMUNITY COLLEGE	X
HOURS PER AIDE	115

3. CLINICAL PORTION:

IN-HOUSE PROGRAM	X
IN OTHER FACILITY	
HOURS PER AIDE	46

B. EXPENSES

ALLOCATION OF COSTS (d)

			1	2	3	4
			Facility			
			Drop-outs	Completed	Contract	Total
1	Community College Tuition		$	$ 188	$	$ 188
2	Books and Supplies			1,801		1,801
3	Classroom Wages	(a)		2,854		2,854
4	Clinical Wages	(b)		1,342		1,342
5	In-House Trainer Wages	(c)		4,715		4,715
6	Transportation					
7	Contractual Payments					
8	Nurse Aide Competency Tests			600		600
9	TOTALS		$	$ 11,500	$	$ 11,500
10	SUM OF line 9, col. 1 and 2	(e)	$ 11,500			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	12
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	12

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$		$	$		$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Mendota Lutheran Home # 0011593 **Report Period Beginning:** 01/01/04 **Ending:** 12/31/04

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/04 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 432,513	$	1
2	Cash-Patient Deposits	1,682		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	220,164		3
4	Supply Inventory (priced at)	51,516		4
5	Short-Term Investments			5
6	Prepaid Insurance	43,386		6
7	Other Prepaid Expenses	12,343		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Interest receivable	13,420		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 775,024	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	2,108,936		12
13	Land	437,201		13
14	Buildings, at Historical Cost	5,780,626		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,291,297		16
17	Accumulated Depreciation (book methods)	(3,999,563)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 5,618,497	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,393,521	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 53,490	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	1,682		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	111,347		30
31	Accrued Taxes Payable (excluding real estate taxes)	37,376		31
32	Accrued Real Estate Taxes(Sch.IX-B)	4,020		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 207,915	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 207,915	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 6,185,606	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 6,393,521	$	48

***(See instructions.)**

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 6,558,228	1
2	Restatements (describe):		2
3	**Prior period adjustment**	2,002	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 6,560,230	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(374,624)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (374,624)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 6,185,606	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,280,418	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,280,418	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,322	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 4,322	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	4,533	11
12	Gift and Coffee Shop	7,631	12
13	Barber and Beauty Care	23,230	13
14	Non-Patient Meals	4,908	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 40,302	23
	D. Non-Operating Revenue		
24	Contributions	114,718	24
25	Interest and Other Investment Income***	255,673	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 370,391	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other revenue	23,030	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 23,030	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,718,463	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,092,770	31
32	Health Care	2,608,523	32
33	General Administration	1,005,936	33
	B. Capital Expense		
34	Ownership	289,928	34
	C. Ancillary Expense		
35	Special Cost Centers	30,597	35
36	Provider Participation Fee	65,333	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 5,093,087	40
41	**Income before Income Taxes (line 30 minus line 40)****	(374,624)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (374,624)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,960	2,080	$ 50,201	$ 24.14	1
2	Assistant Director of Nursing	1,960	2,080	46,748	22.48	2
3	Registered Nurses	11,390	12,417	242,240	19.51	3
4	Licensed Practical Nurses	20,116	22,041	376,258	17.07	4
5	Nurse Aides & Orderlies	110,896	119,638	1,171,857	9.80	5
6	Nurse Aide Trainees	628	628	4,060	6.46	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	7,475	8,290	118,861	14.34	8
9	Activity Director	2,081	2,156	20,334	9.43	9
10	Activity Assistants	9,258	9,884	71,717	7.26	10
11	Social Service Workers	5,474	6,108	52,247	8.55	11
12	Dietician					12
13	Food Service Supervisor	1,960	2,080	29,155	14.02	13
14	Head Cook	15,494	16,958	144,563	8.52	14
15	Cook Helpers/Assistants	13,291	15,005	95,352	6.35	15
16	Dishwashers	5,121	4,599	37,218	8.09	16
17	Maintenance Workers	5,245	5,508	65,165	11.83	17
18	Housekeepers	12,504	13,675	107,925	7.89	18
19	Laundry	9,167	9,893	74,500	7.53	19
20	Administrator	2,000	2,080	74,894	36.01	20
21	Assistant Administrator					21
22	Other Administrative	1,940	2,080	37,849	18.20	22
23	Office Manager					23
24	Clerical	10,350	11,278	101,962	9.04	24
25	Vocational Instruction	202	202	3,665	18.14	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	7,003	7,718	110,567	14.33	31
32	Other Health Care(specify)					32
33	Other(specify)	464	465	8,361	17.98	33
34	TOTAL (lines 1 - 33)	255,979	276,863	$ 3,045,699 *	$ 11.00	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	161	$ 6,279	line 1 col 3	35
36	Medical Director	125	9,600	line 9 col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant	163	8,219	line 27 col 3	38
39	Pharmacist Consultant	150	3,600	line 10 col 3	39
40	Physical Therapy Consultant	47	2,425	line 10 col 3	40
41	Occupational Therapy Consultant	25	1,275	line 10 col 3	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	36	2,400	line 11 col 3	44
45	Social Service Consultant	14	883	line 12 col 3	45
46	Other(specify)	2	90	line 13 col 3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	723	$ 34,771		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	319	$ 13,438	line 10 col 3	50
51	Licensed Practical Nurses	2,115	73,970	line 10 col 3	51
52	Nurse Aides	1,045	21,751	line 10 col 3	52
53	TOTAL (lines 50 - 52)	3,479	$ 109,159		53

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Chris S Csernus	administratot		$ 74,948
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 74,948

B. Administrative - Other

Description	Amount
QuickCare Financial	$ 1,528
Andrews Koehler & Passarelli	333
Revere Healthcare	12,730
Wessels & Pautsch PC	200
TOTAL (agree to Schedule V, line 17, col. 3)	$ 14,791
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Modern Business Service	service	$ 175
Richards, Johnson & Assoc	professional	220
Wessels & Pautsch PC	legal	148
Bokus & Echols PC	reporting & support	4,125
Lindgren Callihan VanOsdol	audit	7,500
QuickBooks	support	345
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 12,513

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 115,402
Unemployment Compensation Insurance	3,923
FICA Taxes	119,752
Employee Health Insurance	232,772
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employer physicals	563
Employer share of 401K	28,119
Employee incentives	7,343
TOTAL (agree to Schedule V, line 22, col.8)	$ 507,874

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	6,774
Health Care Worker Background Check	
(Indicate # of checks performed)	138
Subscriptions	1,015
Membership dues	6,397
Bank chages	171
Public relations Adv & Printing	20,798
Licenses	2,330
Less: Public Relations Expense	(11,012)
Non-allowable advertising	(8,800)
Yellow page advertising	(483)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 17,328

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
Reimburse auto mileage - employees	
for local travel required by home	46
In-State Travel	3,018
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,064

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Mendota Lutheran Home # 0011593 Report Period Beginning: 01/01/04 Ending: 12/31/04

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	Paint & Paper Activity	6/1997	$ 633		$ 127	$ 51	$	$	$	$	$	$	$
2	Decorate Dining Room	11/1997	303		61	49							
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 936		$ 188	$ 100	$	$	$	$	$	$	$

Facility Name & ID Number Mendota Lutheran Home # 0011593 **Report Period Beginning:** 01/01/04 **Ending:** 12/31/04

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **See schedule**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **15 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **37,280** Line **10 col 2**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease. **NO**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **65,333**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **Yes** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **None** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **9,585**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100%**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **None**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Lindren, Callihan, VanOsdol & Co., Ltd.** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **Yes** If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

IDPH Facility ID Number: 11593 Mendota Lutheran Home Report Period 01/01/04 - 12/31/04

Schedule XIII (f) Expenses Relating to Nurse Aid Training

Nurses aides trained at our facility for other homes:

Heritage Manor 1201 1st Ave., Mendota, IL 61342

Item e: The cost of dropouts and completed costs for home trained aides does not agree with Schedule V, line 13 col 8 because the home receives reimbursement from the IDPA for in house training of nurses aides. See schedule XVII for total Nurses Aide training reimbursements of $ 4,533.

IDPH Facility ID Number: 11593 Mendota Lutheran Home Report Period 01/01/04 - 12/31/04

Schedule XVII Income Statement - Section E line 28 - Other Revenue

	Offset to expense		
Van usage income	Page 3	Line 14	1259
Employee meals	Page 3	Line 1 & 2	9585
Copy charges	Page 3	Line 21	28
Vending machine income			1590
Rental property income			8920
Wellspring survey reimbursement			900
Nursing home cookout revenue			674
Late fee income			50
Recycling proceeds			24
			23030

Schedule XII - Rental Costs

Detail of leased equipment

MITA 3060 G Copy machine	$2,220 plus copies
MITA CS 1435 Copy machine	$780 plus copies
MITA 1460 Copy machine	$882 plus copies
MITA 1470 Copy machine	$882 plus copies

Copy machines are leased from:

Modern Business Services
PO Box 754
Ottawa, IL 61350

Schedule XIX - Support Schedules

Travel & Seminar Expense -Page 21 Item G refer to Page 27

Schedule XX - General Information

Question 2 - General information

Life Services Network $ 5,894

Question 12 - Schedule of allocation of salaries refer to Page 26

Schedule V Line 27 Column 3

Drug testing	2545
Wellspring	19447
Computer expense	1691
Miscellaneous	578
	24261